

**Exhibit A**

## EXHIBIT A

### SUMMARY OF SERVICES BY PROJECT CATEGORY

LEHMAN MATTER NUMBER 001		
Project Category	Total Hours	Total Fees
General Case Administration [0100]	16.00	\$13,969.00
General Case Strategy Meetings [0200]	134.40	\$110,640.00
Calendar and Docket Maintenance [0300]	1.80	\$1,295.00
Hearings and Court Communications [0400]	221.60	\$196,335.00
Non-working Travel [0500]	49.50	\$20,265.00
Cash Management [1200]	9.90	\$8,023.50
Real Estate Matters [2300]	5.40	\$4,952.50
Loans/Investments [2600]	1.40	\$1,190.00
Non-Derivative Stay/Safe Harbor [3000]	7.90	\$4,620.50
Misc. Asset Sales/363 Issues [3100]	70.10	\$54,951.00
Non-Derivative Contracts [3200]	29.00	\$23,590.00
DIP Financing [3300]	126.20	\$94,582.50
Plan of Reorganization [3500]	1,390.95	\$1,034,032.75
Disclosure Statement/Voting [3600]	1,181.30	\$715,378.00
Non-Derivative Issues [3700]	895.10	\$642,610.00
Other Motions and Matters [3800]	9.30	\$7,203.50
Non-Derivative Litigation [3900]	659.25	\$527,987.75
Non-Bankruptcy Litigation [4000]	29.00	\$23,974.00

LEHMAN MATTER NUMBER 001		
Project Category	Total Hours	Total Fees
2004 Issues [4100]	60.90	\$48,593.00
Appeals [4200]	31.30	\$25,500.00
PSZJ Fees [4600]	35.20	\$17,810.00
PSZJ Retention [4700]	5.60	\$3,206.00
Third Party Retention/Fees [4800]	87.90	\$64,676.50
<b>TOTAL SERVICES:</b>	<b>5,059.00</b>	<b>\$3,645,385.50</b>

LEHMAN MATTER NUMBER 002 (LCPF ONLY)		
Project Category	Total Hours	Total Fees
Non-Derivative Stay/Safe Harbor [3000]	6.00	\$3,988.50
Plan of Reorganization [3500]	12.60	\$11,092.00
Appeals [4200]	2.50	\$2,102.50
<b>TOTAL SERVICES:</b>	<b>21.10</b>	<b>\$17,183.00</b>

TOTAL SERVICES		
Matter Code	Total Hours	Total Fees
Lehman 001	5,059.00	\$3,645,385.50
Lehman 002	21.10	\$17,183.00
<b>TOTAL SERVICES:</b>	<b>2,626.60</b>	<b>\$3,662,568.50</b>